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Applicant:	Steven V. Kauffman	Assignee:	International Business Machines Corporation
Serial No.:	09/829543	Examiner:	Philippe, Gims S
Filed:	April 9, 2001	Group Art Unit:	2613
		Docket:	SVL920010030US1
Title:	Method and System for Synchronization Between Different Content Encoding Formats		

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Sir:

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